IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 13TH FEBRUARY 2007 / 24TH MAGHA 1928

WP(C).No. 3194 of 2007(E)

PETITIONER:

M/S. SHALIMAR TRADERS,
A.J.BUILDING, MASJID ROAD, BALARAMAPURAM,
THIRUVANANTHAPURAM, REPRESENTED BY ITS
MANAGER SRI.SHARABUDEEN.

BY ADV. SRI.B.MOHANLAL

RESPONDENTS:
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1. THE SALES TAX INSPECTOR,
COMMERCIAL TAXES AMARAVILA CHECK POST,
THIRUVANANTHAPURAM.

2. THE SALES TAX OFFICER,
COMMERCIAL TAXES, NEYATTINKARA,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 3194/2007

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1. COPY OF THE INVOICE NO. 102/ DATED 27/1/2007 BY THE R1.

EXT.P2. COPY OF THE NOTICE OR NO. 1472/06-07 ISSUED BY THE R1 TO THE PETITIONER.

EXT.P3. COPY OF THE APPLICATION FILED BY THE PETITIONER BEFORE THE R1 DT. 29/1/2007.

[True Copy]

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K.BALAKRISHNAN NAIR, J.

WP(C).No.3194 of 2007-E

Dated this the 13th day of February, 2007.

JUDGMENT

The petitioner has approached this court challenging Ext.P2 notice issued under Sec.47(2) of the Kerala Value Added Tax Act, 2003. The goods in respect of which Ext.P2 has been issued have already been released, pursuant to the interim order of this court, on payment of the amount under protest. The petitioner prays the competent authority may be directed to finalise the proceedings initiated against it, by issuing Ext.P2 notice.

2. I heard the learned Government Pleader for the respondents also.

3. The Sales Tax Officer (Enquiry) having jurisdiction over the matter is directed to afford an opportunity of being heard to the petitioner and finalise the proceedings initiated against it by issuing Ext.P2 notice, within one month from the date of receipt of a copy of this judgment. If it is found that the amount paid by the petitioner is in excess, the same shall be refunded to it or adjusted towards its future liability.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
MS JUDGE.